



## France-Luxembourg Tax Treaty: the final countdown!

The Luxembourg Government Council met on Friday, November 16, 2018 under the chairmanship of Prime Minister Xavier Bettel. Among other topics, the Council has agreed with the draft law approving the Tax Treaty between the Government of Luxembourg and the Government of the French Republic. This new Treaty significantly impacts the real estate sector. It is very likely that the new Tax Treaty will be ratified by Luxembourg before 31 December 2018.

On the French side, the law of approval is submitted to the Senate on December 17, the discussion before the National Assembly is not yet on the agenda.

It seems that both governments want to complete the process as soon as possible. A formal exchange of instruments between the two States by December 31 would trigger the application of the new Tax Treaty as of January 1, 2019.

**Source :** [https://gouvernement.lu/fr/actualites/toutes\\_actualites/communiqués/2018/11-novembre/16-conseil-gouvernement.html](https://gouvernement.lu/fr/actualites/toutes_actualites/communiqués/2018/11-novembre/16-conseil-gouvernement.html)

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